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364.5 Measuring and regulating equipment.

This account shall include the cost installed of meters, gauges and other equipment used in base load LNG operations for measuring or regulating natural gas prior to its entrance into the utility's transmission or distribution system.

ITEMS

- 1. Automatic control equipment.
- 2. Boilers, heaters, etc.
- 3. Foundation, pits, etc.
- 4. Gas analyzer equipment.
- 5. Gas cleaners, scrubbers, separators, dehydrators, etc.
- 6. Gauges and instruments, including piping, fittings, wiring, etc., and panel boards.
 - 7. Headers.
- 8. Meters, orifice or positive, including piping and connections.
 - 9. Oil fogging equipment.
 - 10. Odorizing equipment.
- 11. Regulators or governors, including controls and instruments.
 - 12. Stabilization equipment.
 - 13. Structures of a minor or portable type.
 - 14. Other equipment.

364.6 Compressor station equipment.

This account shall include the cost installed of compressor station equipment and associated appliances used in connection with liquefied natural gas operations prior to entrance of vaporized gas into the utility's transmission or distribution system.

ITEMS

- 1. Boiler plant, coal handling, and ash handling equipment for steam powered compressor station.
- 2. Compressed air system equipment.
- 3. Compressor equipment and driving units, including auxiliaries, foundations, guard rails, and enclosures, etc.
- 4. Electric system equipment, including generating equipment and driving units, power wiring, transformers, regulators, battery equipment, switchboard, etc.
 - 5. Fire fighting equipment.
- 6. Gas lines and equipment, including fuel supply lines, cooling tower and pond and associated equipment, dehydrators, fuel gas mixers, special pipebends and connections, and associated scrubbers, separators, tanks, gauges, and instruments.
- 7. Laboratory and testing equipment.
- 8. Lubricating oil system, including centrifuge, filter, tanks, purifier, and lubricating oil piping, etc.

- 9. Office furniture and fixtures and general equipment such as steel lockers, first-aid equipment, gasoline dispensing equipment, lawn mowers, incinerators, etc.
 - 10. Shop tools and equipment.
- 11. Water supply and circulation system, including water well, tank, water pipeline, cooling tower, spray fence, and water treatment equipment, etc., but not including water system equipment used solely for domestic and general use.
 - 12. Other equipment.

364.7 Communication equipment.

This account shall include the cost installed of radio, telephone, microwave, and other equipment used wholly or predominantly in connection with the operation and maintenance of the liquefied natural gas system. (See also accounts 370 and 397, Communication Equipment.)

ITEMS

- 1. Carrier terminal equipment including repeaters, power supply equipment, transmitting and receiving sets.
- 2. Microwave equipment, including power supply equipment, transmitters, amplifiers, paraboloids, towers, reflectors, receiving equipment, etc.
- 3. Radio equipment, fixed and mobile, including antenna, power equipment, transmitter units.
- 4. Telephone equipment including switchboards, power and testing equipment, conductors, pole lines, etc.
- 5. Other equipment.

364.8 Other equipment.

This account shall include the cost installed of equipment used in liquefied natural gas operations, when not assignable to any of the foregoing accounts.

ITEMS

- 1. Garage and service equipment.
- 2. General tools, including power operated equipment.
- 3. Laboratory equipment.
- 4. Materials handling equipment.
- 5. Office furniture and equipment.6. Power generation equipment.
- 7. Shop equipment.
- 8. Tools, other than small hand tools.
- 9. Other equipment.

365.1 Land and land rights.

This account shall include the cost of land and land rights except rights-of-